

special error: *Provided*, the compensation allowed the committee for their services shall not exceed three (\$3) dollars per day each for the time actually spent in said settlement, and there shall be no allowance for extra clerical aid.

Proviso:
pay of auditing
committee.

SEC. 109. In case the sheriff of a county shall fail, neglect, or refuse to account with the county treasurer and auditing committee as above required, or to pay what may rightfully be found due on such accounts, he shall forfeit and pay to the State for the use of the county a penalty of two thousand five hundred dollars. It shall be the duty of the county treasurer (and if he neglect or refuse to perform it, it shall be the duty of the chairman of the board of commissioners) to cause an action to be brought in the Superior Court of the county on the bond of the sheriff against him and his sureties to recover the amount owing by him and the penalties aforesaid. If the sheriff shall fraudulently and corruptly fail to account as aforesaid, he shall be criminally liable thereupon in like manner and with the same penalties imposed for such criminal defalcation in section one hundred and four of this act.

Forfeit on
sheriff for fail-
ure to account
and pay.

Action on bond.

Criminal lia-
bility of
sheriff.

SEC. 110. In each year the county treasurer shall give five days notice to all the county officers (except the sheriff) authorized to receive or disburse the county funds to appear at the courthouse, on a certain day in January, before him and the committee appointed by the board of commissioners and present an account of all sums received or disbursed for the county, with their vouchers, and any officer failing to attend and account shall be deemed guilty of a misdemeanor. The accounts, when audited, shall be reported to the board of commissioners at their next meeting, and if approved shall be filed with the clerk and recorded in their proceedings, together with their approval, and shall be deemed *prima facie* correct.

Settlement with
other county
officers.

Failure to
attend and
account a
misdemeanor.

Report, approval
and record of
accounts.

SEC. 111. Whenever in this act a duty is imposed upon the sheriff of a county of which a tax collector has been or may be appointed, it shall be incumbent upon the tax collector to perform said office instead of the sheriff; and such tax collector shall collect all the taxes, have all the emoluments, and be subject to all the penalties as provided in case of sheriffs in this act; and it shall be the duty of all persons having tax moneys in hand to account for and settle with said tax collector.

Tax collectors
charged with
duties and
powers of
sheriffs.

SEC. 112. If any sheriff shall die during the time appointed for collecting taxes his sureties may collect them, and for that purpose shall have all power and means for collecting the same from the collectors and taxpayers as the sheriff would have had, and shall be subject to all the remedies for collecting and settling of the taxes, on their bond or otherwise, as might have been had against the sheriff if he had lived.

Sureties to
collect on death
of sheriff.
Powers and
liabilities.

SEC. 113. The sheriff (and in case of his death, the sureties) shall have one year, and no longer, from the day prescribed for

Time for com-
pletion of
collection.